

Article - Tax - General

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§3–111.

(a) The Tax Court may:

(1) appoint examiners to hear an appeal on the valuation of real property; and

(2) arrange for examiners to hear appeals in the counties where the appeals arise, at times and places that promote accessibility to the examiners by the parties to the appeal.

(b) After a hearing before an examiner, the examiner shall submit to the Tax Court a written recommended decision that includes the findings of fact and conclusions of law on which the recommendation is based.

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